

Approved claims will be processed and take effect beginning with the next tax payment date.

HOW TO FILE: This claim cannot be filed by facsimile transmission or via email.

Complete the claim form, include supporting documents, and hand deliver or mail (post office cancellation mark) to RPAD. Mail via first class mail, certified mail, registered mail or certificate of mailing to RPAD to either of the following addresses:

842 Bethel Street, Basement Honolulu, HI 96813 or 1000 Uluohia St #206 Kapolei, HI 96707.

For mailed claims, include a self-addressed stamped envelope to receive a receipted copy as proof of filing, or send via certified or registered mail, or certificate of mailing, and retain the receipt.

§ 8-10.5 Exemption--Homes of totally disabled veterans.

- (a) Real property:
- (1) Owned and occupied as a home by any person who is totally disabled due to injuries received while on duty with the armed forces of the United States;
 - (2) Owned by any such person together with such person's spouse and occupied by either or both spouses as a home; or
 - (3) Owned and occupied by a widow or widower of such totally disabled veteran who shall remain unmarried and who shall continue to own and occupy the premises as a home; is exempt from all property taxes, other than special assessments, subject to subsection (b).
- (b) The exemption provided for in subsection (a) is subject to the following:
- (1) The total disability of the veteran was incurred while on duty as a member of the armed forces of the United States.
 - (2) The home exemption will be granted only as long as the veteran claiming exemption remains totally disabled, and the director may require proof of total disability.
 - (3) The exemption will not be allowed on more than one house for any one person.
 - (4) A person living on premises, a portion of which is used for commercial purposes, is not entitled to an exemption with respect to such portion, but may be entitled to an exemption with respect to the portion used exclusively as a home; provided that the exemption does not apply to any structure, including the land thereunder, which is used for commercial purposes.
 - (5) A widow or widower of a disabled veteran may apply for an exemption and the exemption may be granted even if the disabled veteran did not apply for and obtain the exemption provided for in subsection (a) during the veteran's lifetime, provided that the widow or widower submits proof satisfactory to the director that, at the time of the veteran's death, the veteran would have qualified for the exemption.
- (c) The exemption will take effect beginning with the next tax payment date, provided that the claimant has filed with the department a claim for a disability exemption along with a copy of a certificate of disability issued by a licensed physician on such form as the department prescribes.
- (d) Notwithstanding any law to the contrary, real property will continue to be entitled to the exemption provided for in subsection (a) in the event the owner of the real property moves from the home on which the exemption is granted, to a long-term care facility or an adult residential care home licensed to operate in the State of Hawaii, provided that:
- (1) The owner designates the adult residential care home or long-term care facility on a form as prescribed by the department; and
 - (2) Neither the home the owner moves from or any portion thereof, is rented, leased, or sold during the time the owner is in the long-term care facility or the adult residential care home.
- (e) For the purposes of this section, the word "home" includes:
- (1) The entire homestead, when it is occupied as a residence by a qualified totally disabled veteran or the veteran's qualifying widow or widower;
 - (2) Except for houses that are part of real property qualifying for the exemption pursuant to subsection (d), houses where the occupant disabled veteran owner or the qualifying widow or widower owner lets or sublets not more than one room to a tenant; and
 - (3) Premises held under an agreement by which the disabled veteran agrees to purchase the same for a residence, where the agreement has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises.

(Sec. 8 10.6, R.O. 1978 (1983 Ed.); (1990 Code, Ch. 8, Art. 10, § 8-10.6) (Am. Ords. 96-15, 00-63, 20-37)